



STATE OF CALIFORNIA 67-112294

THE TREASURER OF THE STATE WILL PAY OUT OF THE FUND NO. FUND NAME
 IDENTIFICATION NO. 0084 BANK & ORP TAX REFUND

TAX YEAR 2003 1730

MO. DAY YR.
 12 02 2004

90-1342/1211
 67112294

TO:

SPORTS SHINKO (USA) CO., LTD.
 99-994 IWAENA ST STE C
 AIEA HI 96701



Steve Westly
 STEVE WESTLY
 CALIFORNIA STATE CONTROLLER

1212111342312 6711229440

ISSUE DATE: 12/02/2004 DETACH ON DOTTED LINE
 FRANCHISE TAX BOARD KEEP THIS PORTION FOR YOUR RECORDS

P.O. BOX 942857
 SACRAMENTO, CA 94257
 TEL: (800) 852-5711

RETURN INFORMATION NOTICE
 NOTICE DATE : 2004-12-03
 NOTICE NUMBER: 0004603172091
 CORP : [REDACTED]

SPORTS SHINKO (USA) CO., LTD.

THE ATTACHED REFUND IS FOR TAX YEAR END 12/03. IF WE HAVE
 ADJUSTED YOUR RETURN, THE DETAILS ARE SHOWN BELOW. THE
 ENCLOSED, FTB 5949, PROVIDES AN EXPLANATION OF PARAGRAPH(S):
 EA IA ZC JB

T010992

LN #	DESCRIPTION	AS REPORTED	AS REVISED
33.	ESTIMATE PAYMENT	[REDACTED]	[REDACTED]
38.	OVERPAYMENT	[REDACTED]	[REDACTED]

ACCOUNT SUMMARY INFORMATION
 TOTAL CREDITS AND PAYMENTS
 TOTAL TAX

REDACTED

TOTAL PENALTY/FEES/INT DUE
 AMT CREDITED TO EST TAX
 AMT APPLD OTHER BAL DUE:
 INTEREST ALLOWED
 AMT APPLD TO OTHER AGENCY
 AMOUNT OF REFUND

CONFIDENTIAL

IF YOU HAVE QUESTIONS REGARDING THIS NOTICE OR YOUR ACCOUNT,
 PLEASE CONTACT FRANCHISE TAX BOARD BY TELEPHONE OR IN WRITING.
 PLEASE INCLUDE A COPY OF THIS NOTICE IF YOU WRITE. RETAIN
 THIS ORIGINAL FOR YOUR RECORDS.

EXHIBIT 12